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PATENT Attorney Docket No. 07481.0045

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

| In re Application of: |) |
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| Kazuo TAGAWA et al. |) Group Art Unit: 1771 |
| Application No.: 10/566,494 |) Examiner: V. V. Vasisth |
| Filed: August 29, 2006 |) |
| For: REFRIGERATING MACHINE OIL COMPOSITION |)) Confirmation No.: 5119) |
| Commission on fau Datanta | |

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INFORMATION DISCLOSURE STATEMENT UNDER 37 C.F.R. § 1.97(b)

Pursuant to 37 C.F.R. §§ 1.56 and 1.97(b), Applicant brings to the attention of the Examiner the listed documents on the attached listing. This Information Disclosure Statement is being filed before the mailing date of a first Office Action after the filing of a Request for Continued Examination in the above-referenced application.

Further, each document listed in this Information Disclosure Statement was first cited in a communication from a foreign Patent Office in a counterpart foreign application, and this Information Disclosure Statement is being filed within three months of the mailing date of that communication.

Copies of the listed foreign and non-patent literature documents are attached.

Copies of the U.S. patent publications are not attached.

Applicant respectfully requests that the Examiner consider the listed documents and indicate that they were considered by making appropriate notations on the attached

form.

This submission does not represent that a search has been made or that no

better art exists and does not constitute an admission that each or all of the listed

documents are material or constitute "prior art." If the Examiner applies any of the

documents as prior art against any claim in the application and Applicant determines

that the cited documents do not constitute "prior art" under United States law, Applicant

reserves the right to present to the U.S. Patent and Trademark Office the relevant facts

and law regarding the appropriate status of such documents.

Applicant further reserves the right to take appropriate action to establish the

patentability of the disclosed invention over the listed documents, should one or more of

the documents be applied against the claims of the present application.

If there is any fee due in connection with the filing of this Statement, please

charge the fee to Deposit Account 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,

GARRETT & DUNNER, L.L.P.

Dated: July 15, 2011

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